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type of a gate electrode of the N-channel MOS transistor is P-type, and a conductivity type of a gate electrode of the P-channel MOS transistor is P-type.

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cont.

2. (Amended) A complementary MOS semiconductor device according to claim 1; wherein the P-type gate electrode of the N-channel MOS transistor and the P-type gate electrode of the P-channel MOS transistor each comprise a single layer of polycrystalline silicon having a film thickness in a range of 2000 Å to 6000 Å and including boron or BF<sub>2</sub> with an impurity concentration of at least  $1 \times 10^{19}$  atoms/cm<sup>3</sup>.

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4. (Amended) A complementary MOS semiconductor device according to ~~of~~ claim 1; wherein the resistor is a polycrystalline silicon resistor formed in the same layer and having the same film thickness range as the polycrystalline silicon constituting the gate electrodes of the N-type transistor and the P-type transistor.

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11. (Amended) A complementary MOS semiconductor device according to claim 1; wherein the N-channel MOS transistor and the P-channel MOS transistor have a single drain structure comprising a diffusion layer with a high impurity concentration, and a source and a drain of the N-channel MOS transistor and the P-channel MOS transistor overlap the P-type gate electrode in a planar manner.

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15. (Amended) A complementary MOS semiconductor device according to claim 1; wherein the N-channel MOS transistor has a buried channel and a threshold voltage in an enhancement mode.

16. (Amended) A complementary MOS semiconductor device according to claim 1; wherein the P-channel MOS transistor has a surface channel and a threshold voltage in an enhancement mode.

B8  
43. (Amended) A complementary MOS semiconductor device according to claim 1; wherein the semiconductor substrate is a P-type semiconductor substrate, and regions of the N-channel MOS transistor and the P-channel MOS transistor are formed in an N-type well in the semiconductor substrate.

B9  
54. (Amended) A complementary MOS semiconductor device according to claim 1; wherein the polycrystalline silicon is formed by chemical vapor deposition.

**ADDITIONAL FEES:**

No additional fees are believed required; however, should it be determined that a fee is due, authorization is hereby given to charge any such fee to our Deposit Account No. 01-0268.